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Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA - RIVERSIDE DIVISION

In re

**STONEWAY CAPITAL
CORPORATION**
Debtors.

Case No. 6:25-bk-12346 SY

Chapter 7

**APPLICATION BY CHAPTER 7 TRUSTEE
TO EMPLOY HAHN FIFE & COMPANY
LLP AS ACCOUNTANT PURSUANT TO 11
U.S.C. §327(a); DECLARATION OF
DONALD T. FIFE IN SUPPORT**

[NO HEARING REQUIRED]

TO THE HONORABLE SCOTT YUN, UNITED STATES BANKRUPTCY JUDGE, THE
OFFICE OF THE UNITED STATES TRUSTEE, AND ALL OTHER INTERESTED
PARTIES:

The Chapter 7 Trustee, Charles W. Daff ("Trustee" or "Applicant") of the
Bankruptcy Estate described above, respectfully files this Application for entry of a Court Order
authorizing the employment of Hahn Fife & Company LLP as the Trustee's accountant in this
case pursuant to 11 U.S.C. §327(a) with compensation pursuant to 11 U.S.C. § 330 (the
"Application").

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3 1. PROCEDURAL HISTORY

4 On April 14, 2024, Debtors filed a petition for bankruptcy under Chapter 7 of
5 Title 11 (the "Petition Date"). Charles W. Daff was appointed as Chapter 7 Trustee.

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7 2. SERVICES TO BE PERFORMED

8 Applicant proposes to employ Hahn Fife & Company, LLP ("Hahn Fife" or the
9 "Firm") pursuant to Section 327(a) to provide accounting services to the bankruptcy estate that
10 include valuation and assistance in sale of Debtors' interest in commercial leased vehicles, the
11 collection and servicing of the leases as accounts receivable by hiring the bookkeeper of the
12 debtor, the appraisal of value for the liquidation of leases, review and analyze the accounting
13 records for avoidable transfers, preparing and filing necessary state and federal estate tax returns,
14 review of financial documents and any other reasonable duties assigned by the Trustee.

15 3. QUALIFICATIONS OF THE FIRM

16 As indicated by the attached Declaration of Donald T. Fife (the "Fife Declaration"),
17 Hahn Fife is experienced in bankruptcy accounting matters, including those involving trustees,
18 bankruptcy estates, and tax matters included in bankruptcy estates. The firm is competent to
19 perform the requisite accounting services in this case. The members' breadth of experience and
20 length of service is described in the resumes copies of which are attached as Exhibit "1."

21 4. THE FIRM IS DISINTERESTED

22 1. Except as disclosed herein and to the best of the Firm's knowledge, neither
23 the Firm, nor any of the attorneys comprising or employed by it, has any connection with the
24 Debtor or the Debtor's attorneys or accountants, the Debtor's creditors, or any other outside
25 party in interest, or their respective attorneys or accountants.

26 2. Based on the foregoing, the Trustee believes that the Firm is a
27 "disinterested person" within the meaning of Bankruptcy Code Section 101(14).
28

1 3. The Firm does not have an interest adverse to the Debtors or the
2 bankruptcy Estate. As of the Petition Date, the Firm was not a creditor of the Estate and was not
3 owed any funds by the Debtors.

4 To the best of the Firm's knowledge, and as set forth in the attached Fife
5 Declaration, none of the attorneys comprising or employed by the Firm are related to any judge
6 of the United States Bankruptcy Court for the Central District of California, the United States
7 Trustee, or any person currently employed in the Office of the United States Trustee.

8
9 5. COMPENSATION PROCEDURE

10 Applicant proposes to retain Hahn Fife upon the following basis: Except as the
11 Court may otherwise determine, after due notice, Hahn Fife will petition the Court under 11
12 U.S.C. Sections 330 for an allowance of fees and reimbursable costs not more often than every
13 120 days. The petition will be heard upon notice to necessary parties. Hahn Fife will accept
14 compensation and reimbursements of expenses in such amounts that the Court may award.
15 There will be no written employment agreement apart from this Application. The only source of
16 payment or compensation will be the estate. No retainer has been paid or is being proposed to
17 Hahn Fife.

18 The Firm has advised the Trustee that the Firm has not shared or agreed to share
19 any compensation to be received by it in this case with any other person, except as among
20 partners of the Firm.

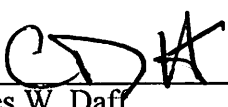
21
22 6. CONCLUSION

23 Trustee respectfully requests an order: (1) authorizing the employment of Hahn
24 Fife as accountants with an effective date of May 28, 2025, as an administrative expense of the
25 estate upon the terms and conditions in this application; (2) granting for such other and further
26 relief as is just and proper.

Dated: 05/28/2025

Respectfully submitted,

By:



Charles W. Daff
Chapter 7 Trustee

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DECLARATION OF DONALD T. FIFE

I, Donald T. Fife, declare as follows:

1. I am a duly-licensed certified public accountant in the State of California and a Partner in the firm of Hahn Fife & Company, LLP. I make this Declaration in support of the Trustee Application to Employ Hahn Fife in this case as the estate's accountant pursuant to 11 U.S.C. §372(a).

2. I have personal knowledge of the facts in this Declaration and, if called as a witness, could competently testify to these facts.

3. The firm is experienced in bankruptcy matters, including those involving trustees, bankruptcy estates, and issues relating to the tax effects from sale of estate assets. I am competent to perform the requisite accounting services in this case. The firm's breadth of experience and length of service is described in my resume, a copy of which is attached as Exhibit "1."

4. The firm is familiar with the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules, and will comply with the Code and Rules.

5. I agree to the terms and conditions of employment in the foregoing application. I am willing to accept compensation and reimbursement of expenses in such amounts that the Court may award. I understand that my compensation may be modified under U.S.C. Section 330, if so warranted. No retainer has been paid or is being proposed to me.

6. The Firm completed a conflict check prior to submitting this Application.

7. To the best of my knowledge, neither the Firm, nor any of the persons comprising or employed by it, has any connection with the Debtor or the Debtor's attorneys or accountants, the Debtor's creditors, or any other outside party in interest, or their respective attorneys or accountants.

8. The Firm is not and was not an investment banker for any outstanding security of the Debtor.

9. The Firm has not been within three (3) years before the date of the filing of the petition herein, an investment banker for a security of the Debtor, or an attorney for such

1 an investment banker in connection with the offer, sale or issuance of any security of the Debtor.

2 10. The Firm is not and was not, within two (2) years before the date of the
3 filing of the petition herein, a director, officer or employee of the Debtor or of any investment
4 banker for any security of the Debtor.

5 11. As of the Petition Date, the Firm was not a creditor of the Estate, an equity
6 security holder or an insider of the Debtor. The Firm has no pre-petition claim against Debtor's
7 Estate and was not owed any funds by the Debtor.

8 12. The Firm neither holds nor represents any interest materially adverse to
9 the interest of the estate or of any class of creditors or equity security holders, by reason of any
10 direct or indirect relationship to, connection with, or interest in, the Debtor or an investment
11 banker for any security of the Debtor, or for any other reason.

12 13. To the best of my knowledge, none of the attorneys comprising or
13 employed by the Firm are related to any judge of the United States Bankruptcy Court for the
14 Central District of California, the United States Trustee, or any person currently employed in the
15 Office of the United States Trustee.

16 14. The Firm does not have an interest adverse to the Debtor or the
17 bankruptcy Estate.

18 15. Based on the foregoing, the Trustee believes that the Firm is a
19 "disinterested person" within the meaning of Bankruptcy Code § 101(14).

20 After conducting or supervising the investigation described in Paragraph 6 above,
21 I declare under penalty of perjury under the laws of the United States of America, that the
22 foregoing is true and correct except that I declare that Paragraphs 7 through 15 are stated on
23 information and belief.

24 Executed on May 28, 2025, at Pasadena, California.

25 
26 DONALD T. FIRE
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DECLARATION OF CHARLES W DAFF

I, Charles W. Daff, declare as follows:

1. I am a duly licensed attorney in the State of California, Bar No. 76178, and am qualified to serve as a Chapter 7 Trustee. I was appointed as the Chapter 7 Trustee in the above-captioned case following the Debtor's petition filing on April 14, 2024. I have personal knowledge of the facts set forth in this Declaration and, if called as a witness, could competently testify to these facts.

2. Based on my preliminary review of the Debtor's business and assets, the bankruptcy estate requires specialized accounting services that are beyond the scope of routine trustee administration. The Debtor, Stoneway Capital Corporation, operated a commercial vehicle leasing business with complex financial arrangements that require professional accounting expertise to properly administer the estate and maximize recoveries for creditors.

3. The estate's accounting needs include valuation and assistance in the sale of the Debtor's interests in commercial leased vehicles. The Debtor maintained a portfolio of commercial vehicle leases that must be properly valued and liquidated to generate recoveries for the estate. This process requires specialized knowledge of commercial vehicle markets and lease valuation methodologies that exceed my expertise as Trustee.

4. The estate also requires collection and servicing of leases as accounts receivable, including the potential employment of the Debtor's former bookkeeper to assist in this process. The Debtor's lease portfolio represents a significant potential source of recovery for creditors, but proper collection requires specialized accounting knowledge and potentially forensic analysis of the underlying lease agreements and payment histories.

5. Professional accounting services are necessary to conduct appraisals of liquidation values for the lease portfolio and to review and analyze the Debtor's accounting records to identify potential avoidable transfers. Given the complexity of the Debtor's business operations and the potential for preferential transfers or fraudulent conveyances, specialized forensic accounting expertise is essential to protect the interests of the estate and its creditors.

6. The estate will also require preparation and filing of necessary state and federal estate

1 tax returns, as well as ongoing review of financial documents and other accounting duties as
2 required for proper estate administration. These tax compliance obligations require specialized
3 knowledge of bankruptcy tax law and estate taxation that is beyond the scope of my duties as
4 Trustee.

5 7. After considering the complexity of the estate's accounting needs, I determined that
6 specialized bankruptcy accounting expertise was essential for proper administration of this case. I
7 selected Hahn Fife & Company LLP based on their extensive experience in bankruptcy
8 accounting matters, particularly involving trustees and bankruptcy estates.

9 8. Donald T. Fife, the principal of the firm, has over 30 years of experience in accounting,
10 bankruptcy, turnaround, taxation, and fraud investigation. His background includes service with
11 major accounting firms and specialized practice in bankruptcy, turnaround, and litigation support
12 matters. The firm's expertise directly addresses the accounting needs of this estate, including
13 asset valuation, forensic accounting, and tax services.

14 9. The firm has demonstrated familiarity with the Bankruptcy Code, Bankruptcy Rules,
15 and Local Bankruptcy Rules, and has committed to comply with all applicable requirements. The
16 proposed hourly rate of \$530.00 for Mr. Fife's services is reasonable given his level of expertise
17 and the specialized nature of the services required.

18 10. Based on my investigation and the representations made by Donald T. Fife in his
19 attached Declaration, I believe that Hahn Fife & Company LLP qualifies as a "disinterested
20 person" within the meaning of 11 U.S.C. § 101(14). The firm has no connection with the Debtor,
21 its attorneys, accountants, creditors, or other parties in interest that would create a conflict of
22 interest or disqualify them from employment.

23 11. The firm was not a creditor of the estate as of the petition date and was not owed any
24 funds by the Debtor. The firm does not hold any interest materially adverse to the estate or any
25 class of creditors or equity security holders. The firm has completed a thorough conflict check
26 and confirmed that no disqualifying relationships exist.

27 12. The employment arrangement proposed is reasonable and in the best interests of the
28 estate. The firm will seek court approval for fees and expenses no more often than every 120

1 days pursuant to 11 U.S.C. § 330, with compensation limited to amounts approved by the Court.
2 The only source of payment will be the bankruptcy estate, and no retainer has been paid or is
3 proposed.

4 13. The firm has represented that it has not agreed to share compensation with any other
5 party except among its own partners. This arrangement ensures that the firm's loyalty remains
6 with the estate and that there are no undisclosed compensation arrangements that might
7 compromise the firm's independence.

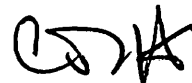
8 14. The employment of Hahn Fife & Company LLP is necessary and in the best interests
9 of the estate and its creditors. The specialized accounting services required exceed my
10 capabilities as Trustee, and professional accounting expertise is essential to maximize recoveries
11 for creditors through proper asset valuation and collection of receivables.

12 15. The firm's experience in bankruptcy matters will help identify and pursue potential
13 avoidable transfers, which could result in significant recoveries for the estate. Additionally,
14 proper tax compliance requires specialized knowledge that the firm possesses, and failure to
15 obtain such expertise could expose the estate to tax liabilities that would reduce distributions to
16 creditors.

17 16. The cost of professional accounting services is justified by the potential recovery
18 benefits to the estate. Given the complexity of the Debtor's business operations and the
19 specialized nature of the assets involved, professional assistance is necessary to ensure that the
20 estate's assets are properly valued, collected, and liquidated for the benefit of creditors.

21 17. Based on the foregoing, I respectfully request that the Court authorize my
22 employment of Hahn Fife & Company LLP as accountant for the bankruptcy estate, effective
23 May 28, 2025, upon the terms and conditions set forth in the Application.

24 I declare under penalty of perjury under the laws of the United States of America that the
25 foregoing is true and correct executed on May 28, 2025, at Irvine, California.

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27 

28 Charles W Daff

EXHIBIT 1

Firm Statement of Qualifications

The Firm was formed in September of 2003 and provides accounting and consulting services relating primarily to bankruptcy, litigation, turnaround, fraud and receivership matters. The Firm's professionals have extensive experience and training in these specialized fields of accounting practice and have served a broad range of clients in Southern California for many years. Following are brief summaries of the qualifications of firm's current professional staff. It is expected that the Firm will add professional staff as required to serve client needs.

Donald T. Fife, CPA

Mr. Fife currently practices exclusively in bankruptcy, turnaround and litigation consulting, providing services such as financial analysis, forensic accounting, tax services and expert witness testimony. He serves clients such as bankruptcy trustees, creditors, debtors, creditor's committees and parties to civil litigation.

Mr. Fife has over 30 years of business and financial experience in accounting, bankruptcy, turnaround, taxation and fraud investigation. He formerly practiced as an accountant and consultant with Price Waterhouse, FTI Policano & Manzo, PHB Hagler Bailly, Inc., Biggs & Company and Spicer & Oppenheim. Over the last 25 years, his career has been concentrated in the areas of bankruptcy, turnaround, and litigation support.

Mr. Fife is a Certified Public Accountant licensed in California. He is also a member of the American Institute of Certified Public Accountants, the California Society of CPA's, the National Association of Bankruptcy Trustees, the American Bankruptcy Institute, and the California Bankruptcy Forum. He received his bachelor's degree in Business Administration/Accounting from California State University at Los Angeles.

Hourly Rate: \$530.00

**RATES FOR REIMBURSEMENT OF INCURRED EXPENSES
HAHN FIFE & COMPANY, LLP**

PHOTOCOPYING	\$0.10 PER PAGE
TELECOPIER - INCOMING	\$0.15 PER PAGE
OUTGOING	\$1.00 PER PAGE
MILEAGE	\$0.27 PER MILE
TELEPHONE	ACTUAL COST
POSTAGE	ACTUAL COST
MESSENGER	ACTUAL COST
OVERNIGHT MAIL	ACTUAL COST
ON-LINE COMPUTER RESEARCH	ACTUAL COST
FILING FEES	ACTUAL COST
DEPOSITION OR WITNESS FEES	ACTUAL COST
PARKING	ACTUAL COST

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:
100 Spectrum Center Dr., Suite 600, Irvine, CA 92618

A true and correct copy of the foregoing document entitled: Notice of Motion for Order without Hearing Pursuant to LBR 9013-1(o) : Trustee's Application to Employ Hahn Fife & Company LLP as Accounts with Proof of Service will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (date) 05/28/2025 I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail

Lynda T Bui lbui@shulmanbastian.com, ecf.filings@shblp.com
Charles W Daff (TR) charleswdaff@gmail.com, c122@ecfbis.com
Paul J Laurin plaurin@btlaw.com, simoore@btlaw.com;jboustani@btlaw.com;jose.barajas@btlaw.com
Michael G Spector mgspector@aol.com, mgslawoffice@aol.com
United States Trustee (RS) ustpregion16.rs.ecf@usdoj.gov

☐ Service information continued on attached page

2. SERVED BY UNITED STATES MAIL:

On (date) 05/28/2025 I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Hon. Scott Yun, US Bankruptcy Court, 3420 Twelfth St., Riverside, CA 92501

X Service information continued on attached page

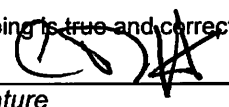
3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (date) _____, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

05/28/2025
Date

Charles W Daff
Printed Name


Signature

Label Matrix for local noticing
0973-6
Case 6:25-bk-12346-SY
Central District of California
Riverside
Wed May 28 12:51:06 PDT 2025

Stoneway Capital Corporation
4310 Redwood Highway, Suite 200
San Rafael, CA 94903-2145

Arnero, Miriam
431 L Thompson
Cedar Hill, TX 75104-5001

Bolanos, Luis
13955 Rincon Rd
Apple Valley, CA 92307-5650

Campos, Brandon
4900 N Grand Ave
Apt 135
Covina, CA 91724-1090

Contreras, Maria
1135 E Harvard Blvd
Santa Paula, CA 93060-3723

Franchise Tax Board
Bankruptcy Section, MS: A-340
Sacramento, CA 95812-2952

Hernandez, Martin
6603 Almeria Ave
Fontana, CA 92336-1302

Jackson, Darron
6311 Kashmere St
Houston, TX 77026-1627

Linares, Jose
15889 Sueno Lane
Victorville, CA 92394-1744

Employment Development Dept.
Bankruptcy Group MIC 92E
P.O. Box 826880
Sacramento, CA 94280-0001

Riverside Division
3420 Twelfth Street,
Riverside, CA 92501-3819

Bohaichuk, Mykahilo
2421 Haydn St
Woodstock, IL 60098-8045

Bruggenkamp, Linda
6372 Mormon Tea Way
Reno, NV 89511-4382

Castro Rubio, Gilberto
3810 Stathem St
Riverdale, CA 93656-9233

Ervin Jr, Charles
3273 Cannes Ave
Riverside, CA 92501-1241

Franco, Daniel
11794 Vermont Ave
Rancho Cucamonga, CA 91730-8291

Huezo, Jimmey
12662 1/4 Bradley Ave
Sylmar, CA 91342-4787

Joya Alvarado, Jose
10401 Beckford Ave
Porter Ranch, CA 91326-3303

Loera, Jose
11109 S Avenue L
Chicago, IL 60617-6916

Franchise Tax Board
Bankruptcy Section MS: A-340
P.O. Box 2952
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Anderson Jr, Ernest
1237 Greystone Lane
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306 Huntington Drive
Temple, GA 30179-6515

Cajaville, Sergio
19351 Grand Colony
Katy, TX 77449-4566

Comcast
1701 JFK Blvd
Philadelphia, PA 19103-2899

Experian Credit Solutions
475 Anton Blvd
Costa Mesa, CA 92626-7037

Guerrero Ramos, Raymond
50 Prickly Pear Cactus Rd
Glendale, AZ 85301

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Kellewood, Brandon
28 Road 5590
Farmington, NM 87401-1455

Lopes Da Silva, Antonio
443 Hickory Course Loop
Ocala, FL 34472-4392

Martinez Maltez, Larry
6823 Titanium Gray Ct
North Las Vegas, NV 89086-1743

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1732 Valley View Lane
Apt 1104
Irving, TX 75061-3525

Mengarelli, John
26 St Rt 28 #1365
Crystal Bay, NV 89402-8048

Mey, Channak
11115 Sawtooth Ct
Adelanto, CA 92301-4620

Minor, Emmett
5225 Las Colinas Blvd
Apt 3071
Irving, TX 75039-4569

Morton, Justin
10802 S Interstate 35
Apt 133
Austin, TX 78748

Navarro, Margarito
795 E Calle Esplendor
Nogales, AZ 85621-1445

Noriega Rascon, Carlos
426 Milbrae St
San Diego, CA 92113-1733

Olivares, Cesar
986 W La Alameda Ave
San Pedro, CA 90731-2339

Ortiz, Carlos
325 Jensen Road
Newman, CA 95360-2714

Pal, Shalen
14911 Canyon Road East
Puyallup, WA 98375-7375

Patterson, James
3606 Edison Lane
Rosharon, TX 77583-1200

Pedroso Frometa, Maykel
912 Duke Ave
Odessa, TX 79765-2109

Perez Sandoval, Fabricio
17807 Lakecrest View Dr
Cypress, TX 77433-3715

Portillo Cruz, Marvin
7139 Hazeltine Ave
Apt 213
Van Nuys, CA 91405-3277

Post, Billy
13363 County Road 228
Bedias, TX 77831

Quintanilla, Andrez
17841 Daffodil Hill St
Lathrop, CA 95330-9367

Raimundo, Jesus
7749 Locust Ave
Fontana, CA 92336-2836

Rico Bravo, Jesus
917 N Beechwood Ave
Rialto, CA 92376-8703

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7342 Cave Drive
Dallas, TX 75249-1303

Rivas Zambrano, Julio
225256 Hufsmith Kohrville Rd
Tomball, TX 77375

Rojas Barahona, Nancy
10112 SE Holgate Blvd
Portland, OR 97266-2417

Roman Ocampo, Jose
5317 Mar Grande Drive
Bakersfield, CA 93307-6979

Sabedra, John
9006 Ivy Spring Lane
Houston, TX 77088-1829

Sanchez Aguilar, Pedro
32753 S Verna St
Woodburn, OR 97071-7700

Sanchez Calvillo, Hugo
9239 Pinyon Ct
Fontana, CA 92335-5539

Sandoval Crespo, Juan
348 N Muscat Ct
Earlimart, CA 93219

Shaffer, Joseph
402 Free Timber Lane
Stockdale, TX 78160-3213

Singh, Amrik
6798 W Beechwood Ave
Fresno, CA 93722-7991

Sosa Pineda, Rene
13854 Rayberry Street
Victorville, CA 92392-0455

United States Trustee (RS)
3801 University Avenue, Suite 720
Riverside, CA 92501-3255

Vonage
101 Crawfords Corner Road
Ste 2416
Holmdel, NJ 07733-1980

Wembo, Armand
2660 S Pitkin Way
Aurora, CO 80013-1556

Wilson, Ashley Jean
43542 Kirkland Ave
#285
Lancaster, CA 93535-6607

Wyche, Seitu
16352 Pebble Beach Dr
Apt 112
Victorville, CA 92395-4465

Charles W Daff (TR)
100 Spectrum Center Drive
Suite 600
Irvine, CA 92618-4969

(p)MICHAEL G SPECTOR ESQ
ATTN LAW OFFICES OF MICHAEL G SPECTOR
2122 N BROADWAY
SANTA ANA CA 92706-2614

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Michael G Spector
Law Offices of Michael G. Spector
2122 N. Broadway
Santa Ana, CA 92706

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)State Board of Equalization

(u)Catherine Thomas

(u)Charles Dimick

End of Label Matrix
Mailable recipients 66
Bypassed recipients 3
Total 69